

AGENDA ITEM 5
AUDIT RESOLUTION STATUS – PUBLIC AGENCY REVIEWS
(CURRENT YEAR REPORTS WITH CURRENT YEAR UPDATES)
AS OF DECEMBER 31, 2008

Name of Agency (Report Issue Date)	Description of Finding	Status
40 th District Agricultural Association (July 11, 2008) Employer Code 5040	<p>Health benefit documents: Documentation to support dependent eligibility (birth certificates) was not provided</p> <p>Health payment not remitted timely: Health contribution payment was not remitted within the required timeframe</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user forms were not on file ACES deletion form was not on file</p>	<p>COMPLETE. Employer stated required health documentation identified in the audit report has been obtained and is now on file.</p> <p>COMPLETE. CalPERS HBB, EMHS, PA Billing management have verified health contribution payments have been remitted timely.</p> <p>COMPLETE. ACES documentation is now in compliance.</p> <p>COMPLETE. ACES documentation is now in compliance.</p>
City of Monrovia (August 13, 2008) Employer Code 0300	<p>Compensation reported incorrectly: Performance bonus should not have been reported Disability pay should not have been reported Holiday pay was not reported The value of EPMC was not reported on special compensation</p> <p>Payroll reporting errors: Lump sum payments for uniform allowance were incorrectly reported Reported incorrect work schedule codes</p> <p>Payroll information not submitted timely:</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer is currently reporting uniform allowance each pay period.</p> <p>COMPLETE. Employer is currently reporting work schedule codes correctly.</p>

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City of Monrovia (August 13, 2008) Employer Code 0300 (continued)	Summary and listing reports were not submitted timely Retirement contributions were remitted late Retirement contributions were not remitted Employees not properly enrolled: Temporary/part-time employee with active membership was not enrolled Unused sick leave not correctly reported: Did not correctly certify members unused sick leave	COMPLETE. Employer is currently reporting timely. COMPLETE. Employer is currently reporting timely. COMPLETE. Employer is currently reporting timely. COMPLETE. Employee was brought into membership and payroll was reported. COMPLETE. BNSD will complete an adjustment to correct the balance of accumulated sick leave used in the members' retirement calculation.
North Tahoe Fire Protection District (September 17, 2008) Employer Code 1623	Compensation reported incorrectly: Uniform allowances included non- reportable items Earnings not reported Payroll reporting errors: Lump sum payments for uniform allowance were incorrectly reported Special compensation was included in base payrate and regular earnings Payroll information not submitted timely: Retirement contributions were remitted late Employees not properly enrolled: Temporary/part-time employee with active membership was not enrolled	IN PROGRESS. Employer compliance in progress. COMPLETE. Employer is currently reporting correctly. COMPLETE. Employer is currently reporting correctly. IN PROGRESS. Employer compliance in progress. COMPLETE. Employer is currently reporting timely. COMPLETE. Employee was brought into membership and payroll was reported.

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North Tahoe Fire Protection District (September 17, 2008) Employer Code 1623 (continued)	<p>Health benefit documents: Declaration of health coverage forms were not on file</p> <p>Unused sick leave not correctly reported: Members unused sick leave was unsubstantiated</p>	<p>COMPLETE. Employer contact stated they obtained and provided documentation identified to OFAS evaluator.</p> <p>COMPLETE. Employer provided corrections and BNSD is in the process of adjusting the retirees monthly retirement allowances.</p>
City of San Ramon (September 17, 2008) Employer Code 1376	<p>Compensation reported incorrectly: Performance bonus was incorrectly reported Holiday pay should not have been reported for a member who was not normally required to work holidays Management incentive pay included non-reportable compensation Additional earnings for work performed outside normal hours should not have been reported Monetary value of uniforms provided and reimbursement of uniforms was not reported</p> <p>Payroll reporting errors: Lump sum payments for performance bonuses were incorrectly reported</p> <p>Payroll information not submitted timely: Retirement contributions were remitted late</p> <p>Employees not properly enrolled:</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer unable to comply due to system issues. Problem will be resolved with PSR.</p> <p>COMPLETE. Employer is currently reporting timely.</p>

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City of San Ramon (September 17, 2008) Employer Code 1376	Employee was not enrolled timely Unused sick leave not correctly reported: Members unused sick leave was overstated	COMPLETE. Employee employment date was corrected and payroll was reported. COMPLETE. Employer provided corrections and BNSD adjusted the retirees monthly retirement allowance to reflect the correct balance.
Saratoga Fire Protection District (September 17, 2008) Employer Code 0598	Compensation reported incorrectly: Medical, dental, vision and life/disability payments should not have been reported Payroll reporting errors: Lump sum payments for uniform allowance were incorrectly reported Reported incorrect work schedule codes Special compensation was included in base payrate and regular earnings Payroll information not submitted timely: Retirement contributions were remitted late Health benefit documents: Documentation to support dependent eligibility (marriage and birth certificates) was not provided	IN PROGRESS. Employer compliance in progress. COMPLETE. Employer no longer reporting lump sum payments. COMPLETE. Employer is currently reporting correctly. IN PROGRESS. Employer compliance in progress. COMPLETE. Employer is currently reporting timely. COMPLETE. Employer contacted HBB and stated the majority of employees identified as needing appropriate documentation to enroll themselves and their dependents have since left the agency and have been disenrolled from health. Employer stated they obtained documentation identified for two employees identified still with the agency.

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Saratoga Fire Protection District (September 17, 2008) Employer Code 0598 (continued)	Declaration of health coverage forms and health enrollment forms were not on file Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user form was not on file	COMPLETE. Employer contacted HBB and stated the majority of employees identified as needing appropriate documentation to enroll themselves and their dependents have since left the agency and have been disenrolled from health. Employer stated they obtained documentation identified for two employees identified still with the agency. COMPLETE. ACES User Agreement is now on file.
San Francisco City and County Redevelopment Agency (October 9, 2008) Employer Code 0442	Compensation reported incorrectly: Value of EPMC not reported on special compensation Payroll reporting errors: Special compensation was included in base payrate and regular earnings Bonus pay was not reported as earned Payroll not reported as earned Payroll information not submitted timely: Summary and listing reports were not submitted timely Retirement contributions were remitted late Retired annuitant unlawfully employed: Annuitant, misclassified as an independent contractor, did not have a bona-fide separation in service Unused sick leave not correctly reported:	IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. COMPLETE. Employer restored annuitant to active status and reported payroll until his separation date. BNSD adjusted his retirement date in accordance with Government Code § 21252.

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Name of Agency (Report Issue Date)	Description of Finding	Status
San Francisco City and County Redevelopment Agency (October 9, 2008) Employer Code 0442 (continued)	Members unused sick leave was overstated Health benefit documents: Documentation to support dependent eligibility (marriage and birth certificates) was not provided Health payments not remitted timely: Health contribution payments were not remitted within the required timeframe Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES deletion form was not on file	COMPLETE. Employer in compliance. IN PROGRESS. Employer compliance in progress. HBB contacted agency 11/12/08, 12/17/08 and 1/6/09. Left message to return call. Will contact again February 2009. IN PROGRESS. Employer compliance in progress. HBB contacted agency 11/12/08, 12/17/08 and 1/6/09. Left message to return call. Will contact again February 2009. COMPLETE. Employer submitted Delete ACES User Access form.
City of Firebaugh (October 9, 2008) Employer Code 0966	Compensation reported incorrectly: The value of uniforms provided and uniform maintenance was not reported Bilingual pay was not reported Certificate pay was not reported Overtime earnings should not have been reported Payrate reporting errors: Sampled employee's reported payrate exceeded the maximum salary listed in a public salary schedule Public salary information was not available for one sampled employee	IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress.

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Firebaugh (October 9, 2008) Employer Code 0966 (continued)	<p>Payroll reporting errors: Special compensation (longevity pay) was included in base payrate and regular earnings Holiday pay was reported as lump sum regular earnings</p> <p>Employees not properly enrolled: Employee was not enrolled timely</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user forms were not on file ACES deletion forms were not on file</p> <p>Health benefit documents: Declaration of health coverage forms and health enrollment forms were not on file Documentation to support dependent eligibility (marriage and birth certificates) was not provided</p> <p>Health payment not remitted timely:</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer reporting holiday as special compensation; however, they are unable to report as earned due to system issues. Problem will be resolved with PSR.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer completed required documents.</p> <p>COMPLETE. Employer completed required documents.</p> <p>COMPLETE. December 17, 2008 - Employer in compliance. Agency contact stated the Employer now has documentation on file that was identified in audit review.</p> <p>COMPLETE. December 17, 2008 - Employer in compliance. Agency contact stated the Employer now has documentation on file that was identified in audit review.</p>

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City of Firebaugh (October 9, 2008) Employer Code 0966 (continued)	Health contribution payment was not remitted within the required timeframe	COMPLETE. December 17, 2008 - Employer in compliance; per phone call to agency contact, Employer had one incident of late remittance of health payment due to a training issue with new hire. New hire has been properly trained and Employer's payments are now being remitted timely.
City of Piedmont (October 15, 2008) Employer Code 1016	<p>Compensation reported incorrectly: Uniform allowance was over reported Non reportable holiday pay was reported</p> <p>Payroll reporting errors: Uniform allowance was reported in a lump sum and not for the period earned</p> <p>Reported incorrect work schedule code</p> <p>Health benefit documents: Declaration of health coverage forms were not on file</p> <p>Documentation to support dependent eligibility (birth certificates) was not provided</p>	<p>IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer unable to comply with lump sum finding due to system issues - problem will be resolved with PSR.</p> <p>COMPLETE. Employer corrected work schedule codes.</p> <p>COMPLETE. December 17, 2008 - Employer in compliance per phone call to agency contact, all documentation identified in audit review has been obtained and placed in employees' and audit files.</p> <p>COMPLETE. December 17, 2008 - Employer in compliance per phone call to agency contact, all documentation identified in audit review has been obtained and placed in employees' and audit files.</p>
City of Seaside (October 17, 2008) Employer Code 0353	<p>Compensation reported incorrectly: The value of uniforms provided and uniform maintenance was not reported</p> <p>Payrate reporting errors:</p>	IN PROGRESS. Employer compliance in progress.

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City of Seaside (October 17, 2008) Employer Code 0353 (continued)	Reported payrates were understated Payroll reporting errors: Reported incorrect work schedule code Special compensation (training pay) was reported as regular earnings Payroll information not submitted timely: Retirement contributions were remitted late Employees not properly enrolled: Temporary/part-time employees worked more than 1,000 hours and were not enrolled Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user forms were not on file ACES deletion forms were not on file	COMPLETE. Employer corrected payrate reporting errors. COMPLETE. Employer corrected payroll reporting errors. COMPLETE. Employer corrected payroll reporting errors. COMPLETE. Employer is currently reporting timely. COMPLETE. One employee did not qualify for membership and one employee could not be located. COMPLETE. Employer completed required documents. COMPLETE. Employer completed required documents.
Dublin San Ramon Services District (October 24, 2008) Employer Code 0740	Compensation reported incorrectly: The monetary value of uniforms provided was not reported Payroll reporting errors: Bonus pay was not reported as earned Salary step increase was reported incorrectly	IN PROGRESS. Employer compliance in progress. COMPLETE. Employer unable to comply with bonus pay finding due to system issues - problem will be resolved with PSR. COMPLETE. Salary step increase reporting errors were corrected.

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Dublin San Ramon Services District (October 24, 2008) Employer Code 0740 (continued)	<p>Employees not properly enrolled: Temporary/part-time employee worked more than 1,000 hours and was not enrolled</p> <p>Health benefit documents: Declaration of health coverage forms were not on file</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user forms were not on file ACES deletion forms were not on file</p>	<p>COMPLETE. Employees were brought into membership and payroll was reported.</p> <p>IN PROGRESS. Employer compliance in progress. HBB contacted agency 11/12/08, 12/17/08 and 1/6/09. Left message to return call. Will contact again February 2009.</p> <p>COMPLETE. Employer completed required documents.</p> <p>COMPLETE. Employer completed required documents.</p>
Monterey Peninsula Airport District (November 12, 2008) Employer Code 0972	<p>Compensation reported incorrectly: The monetary value of uniforms provided was not reported Fair Labor Standard Act premium pay was not reported</p> <p>Payroll reporting errors: Special compensation (educational pay) was reported as part of base payrate and regular earnings</p> <p>Employees not properly enrolled: Temporary/part-time employees were not enrolled when membership eligibility was met</p> <p>Unused sick leave not correctly reported:</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employees will be brought into membership if they return.</p>

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<p>Monterey Peninsula Airport District (November 12, 2008) Employer Code 0972 (continued)</p>	<p>Member's unused sick leave was overstated</p> <p>Health benefit documents: Declaration of health coverage forms were not on file</p> <p>Documentation to support dependent eligibility (marriage and birth certificates) was not provided</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES deletion form was not on file</p>	<p>COMPLETE. BNSD has adjusted the retiree's monthly allowance to reflect the correct sick leave.</p> <p>COMPLETE. Employer in compliance. Employer contacted HBB on December 18, 2008; stated all documentation identified in audit review has been obtained and placed in employees and audit files.</p> <p>COMPLETE. Employer in compliance. Employer contacted HBB on December 18, 2008; stated all documentation identified in audit review has been obtained and placed in employees and audit files.</p> <p>COMPLETE. Employer submitted the ACES deletion form.</p>
<p>California Board of Equalization (November 12, 2008) Employer Code 5651</p>	<p>Employees not properly enrolled: Temporary/part-time employee worked more than 1,000 hours and was not enrolled Employee was not enrolled timely</p> <p>Retired annuitants not reinstated: Annuitant worked more than the allowable time base and was not reinstated</p>	<p>COMPLETE. Employees were brought into membership.</p> <p>COMPLETE. Employees were brought into membership.</p> <p>COMPLETE. Employer submitted a letter to BNSD which stated the retired annuitant has resigned and has not worked since May 2008. It is BNSD's policy not to retroactively reinstate retirees who are no longer in violation of the PERL.</p>

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California Board of Equalization (November 12, 2008) Employer Code 5651 (continued)	Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user forms were not on file ACES user forms were not properly completed	COMPLETE. Employer completed required ACES user forms and has them on file. COMPLETE. Employer completed required ACES user forms and has them on file.
City of Atwater (November 20, 2008) Employer Code 0619	Compensation reported incorrectly: The value of Employer Paid Member Contributions was not reported Employee not properly enrolled: Temporary/part-time employee with prior membership was not enrolled timely Unused sick leave not correctly reported: Member's unused sick leave was overstated Health benefit documents: Declaration of health coverage forms were not on file	IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. COMPLETE. BNSD has adjusted the retiree's monthly allowance to reflect the correct sick leave. COMPLETE. Employer in compliance; December 17, 2008 per phone call, agency contact has obtained needed employee documentation identified in final audit report.
City of Redwood City (December 8, 2008) Employer Code 0008	Compensation reported incorrectly: Shift equalization pay should not have been reported Holiday pay was not listed in a written labor policy Payroll reporting errors: Reported incorrect work schedule code	IN PROGRESS. Employer compliance in progress. IN PROGRESS. Employer compliance in progress. COMPLETE. Employer corrected work schedule codes.

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City of Redwood City (December 8, 2008) Employer Code 0008 (continued)	<p>Holiday pay and uniform allowance were reported in lump sums</p> <p>Special compensation (value of EPMC) was included in base payrate and regular earnings</p> <p>Employees not properly enrolled:</p> <p>Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely</p> <p>Employees of an affiliated entity should not have been enrolled</p> <p>Unused sick leave not correctly reported:</p> <p>Member's unused sick leave was overstated</p> <p>Health benefit documents:</p> <p>Declaration of health coverage forms were not on file</p> <p>Health benefit enrollment:</p> <p>Employees of an affiliated entity should not have been enrolled in health benefits</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained:</p> <p>ACES user forms were not properly maintained</p>	<p>COMPLETE. Employer unable to comply due to system issues. Problem will be resolved with PSR.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer provided corrections and BNSD is in the process of adjusting the retiree's monthly retirement allowance.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December 2008. HBB contacted employer 1/6/09; left message to return call; will contact again February 2009.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December 2008. HBB contacted employer 1/6/09; left message to return call; will contact again February 2009.</p> <p>COMPLETE. Employer completed required ACES documents.</p>

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City of Redwood City (December 8, 2008) Employer Code 0008 (continued)	ACES user forms were not on file ACES deletion forms were not submitted	COMPLETE. Employer completed required ACES documents. COMPLETE. Employer completed required ACES documents.
City of Newark (December 18, 2008) Employer Code 0411	<p>Compensation reported incorrectly: The monetary value of uniforms provided was not reported EPMC was not properly paid by the Employer in one instance</p> <p>Employees not properly enrolled: Temporary/part-time employees worked more than 1,000 hours and were not enrolled Temporary/part-time employees were not enrolled timely</p> <p>Unused sick leave not correctly reported: Reported sick days included time for general leave</p> <p>Health benefit documents: Health enrollment forms were not on file</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. The Employer provided an amended certification with the correct sick leave balance. The disparity is 3.5 days less than previously reported. Under Government Code section 20161, no adjustment will be made as the difference to the retiree's allowance is less than \$5.00.</p> <p>COMPLETE. Employer in compliance; 1/6/09 per phone conversation with the City's health contact, the City has obtained documentation identified in final audit report, as well as documentation identified in confidential list. Contact states documentation was provided to auditor at time of agency review.</p>

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City of Newark (December 18, 2008) Employer Code 0411 <i>(continued)</i>	<p>Documentation to support dependent eligibility (marriage and birth certificates) was not provided</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained:</p> <p>ACES user forms were not on file</p> <p>ACES user access was not disabled timely</p> <p>ACES deletion form was not submitted</p>	<p>COMPLETE. Employer in compliance; 1/6/09 per phone conversation with the City's health contact, the City has obtained documentation identified in final audit report, as well as documentation identified in confidential list. Contact states documentation was provided to auditor at time of agency review.</p> <p>COMPLETE. Employer completed required ACES documents.</p> <p>COMPLETE. Employer completed required ACES documents.</p> <p>COMPLETE. Employer completed required ACES documents.</p>
City of Pittsburg (December 18, 2008) Employer Code 1799	<p>Compensation reported incorrectly:</p> <p>The monetary value of uniforms provided and uniform maintenance was not reported</p> <p>Payroll information not submitted timely:</p> <p>Summary report was not submitted timely</p> <p>Retirement contributions were remitted late</p> <p>Employees not properly enrolled:</p> <p>Temporary/part-time employees worked more than 1,000 hours and were not enrolled</p> <p>Retired annuitant not reinstated:</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer is currently reporting timely.</p> <p>COMPLETE. Employer is currently reporting timely.</p> <p>IN PROGRESS. Employer compliance in progress.</p>

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City of Pittsburg (December 18, 2008) Employer Code 1799 (continued)	<p>Annuitant worked more than the allowable time base and was not reinstated</p> <p>Unused sick leave not correctly reported: Member's unused sick leave was overstated</p>	<p>COMPLETE. Employer stated the annuitant inadvertently exceeded 960 hours due to an oversight. The Employer also stated they have corrected their system to monitor retired annuitants hours worked. It is BNSD's policy not to retroactively reinstate retirees who are no longer in violation of the PERL.</p> <p>COMPLETE. Employer provided an amended certification with the correct sick leave balance and BNSD has adjusted the member's monthly allowance to reflect the corrected balance.</p>
County of Napa (December 18, 2008) Employer Code 0221	<p>Membership form not properly submitted : Optional membership form not on file</p> <p>Employees not properly enrolled: Temporary/part-time employees were not enrolled timely Temporary/part-time employees worked more than 1,000 hours and were not enrolled Temporary/part-time employee with existing membership not enrolled and reported timely</p> <p>Retired annuitant not reinstated: Annuitant worked more than the allowable time base and was not reinstated</p> <p>Health benefit documents:</p>	<p>COMPLETE. Optional membership form has been received.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer confirmed annuitant exceeded 960 hours and was still employed. However, it is BNSD's policy not to retroactively reinstate retirees who are no longer in violation of the PERL.</p>

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County of Napa (December 18, 2008) Employer Code 0221 (continued)	<p>Declaration of Health Coverage forms were not on file</p> <p>Documentation to support dependent eligibility (marriage and birth certificates) was not provided</p> <p>Health payments not remitted timely: Health contribution payments were not remitted within the required timeframe</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user form was not properly completed</p>	<p>IN PROGRESS. Employer compliance in progress. Final report issued December, 17 2008. HBB contacted employer 1/7/09; left message to return call; will contact again February 2009.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December, 17 2008. HBB contacted employer 1/7/09; left message to return call; will contact again February 2009.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December, 17 2008. HBB contacted employer 1/7/09; left message to return call; will contact again February 2009.</p> <p>COMPLETE. Employer completed User Agreement.</p>
City of Carlsbad (December 22, 2008) Employer Code 0338	<p>Compensation reported incorrectly: The monetary value of uniforms provided and uniform maintenance was not reported Water board and redevelopment pay should not have been reported Overtime pay should not have been reported</p> <p>Payrate reporting error: Employee's payrate was not listed in a publicly available document</p> <p>Payroll reporting errors:</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p>

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Carlsbad (December 22, 2008) Employer Code 0338 (continued)	<p>Reported incorrect work schedule codes</p> <p>Special compensation was included in base payrate and regular earnings</p> <p>Payroll information not submitted timely: Payroll reports were not submitted timely Retirement contributions were remitted late</p> <p>Employees not properly enrolled: Temporary/part-time employees worked more than 1,000 hours and were not enrolled Temporary/part-time employee with existing membership not enrolled and reported</p> <p>Retired annuitant not reinstated: Annuitant worked more than the allowable time base and was not reinstated</p> <p>Health benefit documents: Health enrollment forms were not on file</p> <p>Documentation to support dependent eligibility was not provided</p>	<p>COMPLETE. Employer corrected current work schedule code reporting.</p> <p>COMPLETE. Special compensation is currently being reported separately.</p> <p>COMPLETE. Employer is currently reporting timely.</p> <p>COMPLETE. Employer is currently reporting timely.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer stated the annuitant who exceeded 960 hours was no longer employed. In addition, the Employer stated they have improved their system to monitor retired annuitants hours worked. It is BNSD's policy not to retroactively reinstate retirees who are no longer in violation of the PERL.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December, 17 2008. HBB contacted employer 1/7/09; left message to return call; will contact again February 2009.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December, 17 2008. HBB contacted employer 1/7/09; left message to return call; will contact again February 2009.</p>

AGENDA ITEM 5
AUDIT RESOLUTION STATUS – PUBLIC AGENCY REVIEWS
(CURRENT YEAR REPORTS WITH CURRENT YEAR UPDATES)
AS OF DECEMBER 31, 2008

Name of Agency (Report Issue Date)	Description of Finding	Status
City of Carlsbad (December 22, 2008) Employer Code 0338 (continued)	<p>Alternative health plan: Alternative health plan not approved by CalPERS</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user forms were not on file ACES deletion forms were not submitted</p>	<p>IN PROGRESS. Employer compliance in progress. Final report issued December, 17 2008. HBB contacted employer 1/7/09; left message to return call; will contact again February 2009.</p> <p>COMPLETE. Employer completed required ACES documents.</p> <p>COMPLETE. Employer completed required ACES documents.</p>
City of Oceanside (December 22, 2008) Employer Code 0344	<p>Compensation reported incorrectly: The value of employer paid member contributions was not reported on items of special compensation Field training officer pay was not reported Uniform allowance was not listed in a written labor agreement</p> <p>Payrate reporting error: Employee's payrate was not listed in a publicly available document</p> <p>Payroll reporting errors: Special compensation was incorrectly reported as regular earnings Reported earnings were overstated Special compensation was included in base payrate and regular earnings</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer corrected member account.</p> <p>IN PROGRESS. Employer compliance in progress.</p>

AGENDA ITEM 5
AUDIT RESOLUTION STATUS – PUBLIC AGENCY REVIEWS
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AS OF DECEMBER 31, 2008

Name of Agency (Report Issue Date)	Description of Finding	Status
City of Oceanside (December 22, 2008) Employer Code 0344 (continued)	<p>Payroll information not submitted timely: Retirement contributions were remitted late</p> <p>Misclassified employee Incorrectly classified a miscellaneous employee under a safety classification</p> <p>Health benefit documents: Declaration of Health Coverage forms were not on file</p> <p>Documentation to support dependent eligibility (marriage and birth certificates) was not provided</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user forms were not on file</p> <p>ACES user form was not properly authorized</p>	<p>COMPLETE. Employer is currently reporting timely.</p> <p>COMPLETE. Contract amendment in process to include "Fire Safety Specialist".</p> <p>COMPLETE - Employer in compliance December 3, 2008. Employer contacted and stated they now have all documentation on file identified in final report.</p> <p>COMPLETE - Employer in compliance December 3, 2008. Employer contacted and stated they now have all documentation on file identified in final report.</p> <p>COMPLETE. Employer completed required ACES documents.</p> <p>COMPLETE. Employer completed required ACES documents.</p>
California Fair Services Authority (December 30, 2008) Employer Code 1447	<p>Compensation reported incorrectly: Over-reported compensation for a part-time employee</p> <p>Payrate reporting error: Over-reported one member's payrate</p> <p>Payroll reporting errors: Incorrectly reported regular earnings as special compensation</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress.</p> <p>COMPLETE. Employer corrected member's account.</p>

AGENDA ITEM 5
AUDIT RESOLUTION STATUS – PUBLIC AGENCY REVIEWS
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AS OF DECEMBER 31, 2008

Name of Agency (Report Issue Date)	Description of Finding	Status
California Fair Services Authority (December 30, 2008) Employer Code 1447 (continued)	<p>Employee not properly enrolled: Enrolled and reported earnings for one employee who worked 4/5 time for another agency</p> <p>Health benefits: Provided health benefits to an employee who worked 4/5 time for another agency</p> <p>Health benefit documents: Declaration of Health Coverage forms were not on file</p> <p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user forms were not on file ACES deletion forms were not submitted timely</p>	<p>IN PROGRESS. Employer compliance in progress.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December 2008. HBB will contact February 2009.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December 2008. HBB will contact February 2009.</p> <p>COMPLETE. Employer completed required ACES documents.</p> <p>COMPLETE. Employer completed required ACES documents.</p>
Solano County Water Agency (December 30, 2008) Employer Code 1506	<p>Compensation reported incorrectly: Cafeteria plan benefits should not have been reported</p> <p>Payrate reporting error: Payrates were not listed in a publicly available document</p>	<p>COMPLETE. Employer has provided documentation.</p> <p>COMPLETE. Employer has provided a copy of its publicly available salary schedule which identifies the salaries for the various classifications and job titles.</p>

AGENDA ITEM 5
AUDIT RESOLUTION STATUS – PUBLIC AGENCY REVIEWS
(CURRENT YEAR REPORTS WITH CURRENT YEAR UPDATES)
AS OF DECEMBER 31, 2008

Name of Agency (Report Issue Date)	Description of Finding	Status
Solano County Water Agency (December 30, 2008) Employer Code 1506 (continued)	Employees not properly enrolled:	
	<p>Temporary/part-time employee with existing membership not enrolled and reported</p> <p>Unused sick leave not correctly reported: Member's unused sick leave was overstated</p> <p>Health benefit documents: Health enrollment forms were not on file</p>	<p>COMPLETE. Employees were brought into membership and reported.</p> <p>COMPLETE. Employer provided an amended certification with the correct sick leave balance and BNSD has adjusted the member's monthly allowance to reflect the corrected balance.</p> <p>IN PROGRESS. Employer compliance in progress. Final report issued December 2008. HBB will contact February 2009.</p>
	<p>Automated Communication Exchange System (ACES) security documents were not properly maintained: ACES user form was not on file</p>	<p>COMPLETE. Employer completed required ACES documents.</p>